

**EXHIBIT B: ALTERNATE FORFEITURE CALCULATION  
USING DEFENDANT'S METHODOLOGY**

**COUNT SEVEN:**

Hours identified in DX-7 <sup>1</sup>	96.1
Additional hours identified by government from time entries <sup>2</sup>	61.3
Total hours for Count Seven	157.4
Total hours billed to Retrophin <sup>3</sup>	7101.9
Percentage of total hours billed to Retrophin	2.3%
Defendant's total ill-gotten gains	\$476,249
<b>Alternate Forfeiture Calculation</b>	<b>\$10,555.15</b>

**COUNT EIGHT**

Hours identified in DX-7	57.1
Additional hours identified by government from individual time entries	2.5
Hours billed to Pierotti litigation to control Pierotti's Fearnow shares	1524
Total hours for Count Eight	1583.6
Total hours billed to Retrophin	7101.9
Percentage of total hours billed to Retrophin	22.3%
Defendant's total ill-gotten gains	\$476,249
<b>Alternate Forfeiture Calculation</b>	<b>\$106,195.23</b>

**TOTAL ALTERNATE FORFEITURE CALCULATION: \$116,750.38**

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<sup>1</sup> The defendant provided the government and the Court with a hard copy of DX-7 in court on April 13, 2018. The first five pages of DX-7, which contain the defendant's forfeiture analysis, are attached as Exhibit A to the government's filing.

<sup>2</sup> The specific additional entries for each count are detailed on subsequent pages.

<sup>3</sup> The defendant calculated that there were 7101.9 hours billed to all Retrophin matters by Katten between November 2012 and March 2014.

**Additional Time Entries for Count Seven:<sup>4</sup>**

Exhibit #	Bates #	Date	Individual	Hours Billed	Description
841	R048544	04/10/2013	E. Greebel	5.8	Conversations with C. Massella, M. Shkreli, M. Lavelle and review and edits settlement agreements and comp charts and 10K
842	R048566	05/01/2013	E. Greebel	3.4	Conversation w/ M. Biesteck, M. Shkreli, C. Brandeis, review and edit 10k, review settlement agreement
842	R048566	05/02/2013	E. Greebel	2.1	Conversation w/ C. Massella, R. Tilles, M. Gordon, H. Cotton, review settlement agreements and confis
842	R048566	05/03/2013	E. Greebel	2.3	Conversation w/ M. Panoff, M. Shkreli, review and edit settlement agreements and confir
842	R048566	05/06/2013	E. Greebel	2.7	Review and edit agreements, review and discuss settlement agreements and materials for audit
842	R048566	05/07/2013	E. Greebel	3.6	Conversation w/ M. Shkreli, D. Trachtman, A. Geller, J. Hynes, review and edit settlement agreements, review proile, review PIPE documents, review Catalyst situation
842	R048566	05/08/2013	E. Greebel	4.7	Conversation w/ N. FLorio, C. Massella, M. Shkreli, M. Biestek, R. Tilles, review and edit consulting agreements, confis and related correspondence
842	R048566	05/09/2013	E. Greebel	2.9	Conversation w/ M. Shkreli, D. Trachtenberg, A. Geller, C. Massella, N. Florio, review documents
842	R048567	05/10/2013	E. Greebel	2.9	Conversation w/ C. Massella, N. Florio, M. Biesteck, R. Tilles, D. Trachtenberg, edit agreements
842	R048567	05/13/2013	E. Greebel	4.5	Conversation w. M. Shkreli, M. Rosenshaft, review indemnification agreements and securities laws, edit settlement agreements and review PIPE documents
842	R048567	05/14/2013	E. Greebel	3.5	Conversation w. M. Biestek, C. Massella, R. Tilles, D. Trachtenberg, editing settlement agreements

<sup>4</sup> The government has identified these time entries for work that appears to be closely tied to the counts of conviction, which are in addition to the time entries identified by the defendant in DX-7. However, given that many time entries are imprecise or lack detail, the government cannot be sure that this list is complete.

Exhibit #	Bates #	Date	Individual	Hours Billed	Description
842	R048568	05/20/2013	E. Greebel	3.8	Conversation w/ M. Rosensaft, M. Shkreli, review documents and settlement agreements
842	R048568	05/23/2013	E. Greebel	2.4	Conversation w/ M. Shkreli, review and edit settlement agreements
843	R048593	06/17/2013	E. Greebel	2.1	Conversation w/ M. Panoff, R. Tilles, S. Marshall, review and edit settlement agreement and related agreements
843	R048593	06/18/2013	E. Greebel	2.4	Conversation w/ M. Panoff, review and edit consulting agreements, ICF, settlement agreements and related documents
845	R048660	08/30/2013	E. Greebel	3.5	Conversation w/ M. Shkreli, M. Panoff, E. Hackert, D. Buzkin, M. Griswold, J. Milgrom review accounting and settlement issues and review precedents and review and edit consulting agreements
846	R048682	09/23/2013	E. Greebel	3.7	Review and edit consulting agreements and royalty agreements and conversation w/ M. Panoff
846	R048682	09/24/2013	E. Greebel	3.7	Conversation w/ K. Banta, A. Geller, M. Panoff, review and edit documents
849	R048785	12/30/2013	M. Rosensaft	1.3	Call with JD McCullough to discuss settlement; review MSMB Healthcare PPM

**Additional Time Entry for Count Eight:**

Exhibit #	Bates #	Date	Individual	Hours Billed	Description
837	R048476	12/18/2012	G. Lazarro	2.5	Proof of 8K and exhibits, attention to request of M. Griswold and E. Greebel

**Time Billed For Pierotti Litigation (February 2013-March 2014):**

Exhibit #	Total Hours Billed
839	10.10
840	29.80
841	59.40
842	116
843	92.2
844	100.3
845	51.6
846	120.6
847	205.1

Exhibit #	Total Hours Billed
848	53.2
849	83.1
850	245.5
851-A	247.6
852-A	109.5